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Windstream Communications, Inc.  
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May 6, 2009

Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, SW  
Washington, DC 20554

Re: Pay Telephone Compensation – CC Docket No. 96-128  
Windstream Concord Telephone, Inc. System Audit Report

Dear Ms. Dortch:

In accordance with requirements found in Section 64.1320, Windstream Concord Telephone, Inc. (“Windstream”) has undergone a system audit of its payphone tracking system by an independent third party auditor using methods approved by AICPA. A copy of the system audit report is attached. Windstream is also providing the report to the applicable payphone service providers and facilities-based long distance carriers copied below.

The name and contact information for the individual responsible for handling payphone compensation and disputes over payphone compensation is as follows:

Michael Farzley  
Windstream Communications, Inc.  
4001 Rodney Parham Rd.  
Little Rock, AR 72212  
(501) 748-5352  
michael.a.farzley@windstream.com

Please feel free to contact me if you require additional information.

Respectfully submitted,

/s/ Cesar Caballero

Cesar Caballero

cc: APCC Services  
AT&T-California  
AT&T-Connecticut  
AT&T-Midwest  
AT&T-Southwest  
Atlantax Systems, Inc.  
Billing Concepts, Inc.  
D.A. Comp Consulting  
Data Net Systems (DNS)  
G-Five  
Hawaiian Telcom, Inc.  
National Payphone Clearinghouse  
PPON  
PSP Processing LLC  
Sprint/Embarq Corp.  
Verizon Public Communications

Attachment

4001 Rodney Parham Rd.  
Little Rock, Arkansas 72212-2442



#### CERTIFICATION

Pursuant to Section 64.1310(a) (3) of the Federal Communications Commission's rules, (47 C.F.R. §64.1310(a)(3)), I Brent K. Whittington, certify that to my knowledge:

1. The payment amount as calculated for Windstream Concord Telephone, Inc. for the quarter ended December 31, 2008 is accurate; and
2. The payment amount is based on all completed calls that originated from the payphone service providers' payphones.

Date: March 16, 2009



Brent K. Whittington  
Executive Vice President and Chief Financial Officer



HART, CHANDLER & ASSOCIATES, PLLC

### **Independent Accountants' Report**

To Board of Directors  
Windstream Communications:

We have examined management's assertion, included in the accompanying letter, that Windstream Concord Telephone, Inc. (the Company) complied with the requirements of Federal Communications Commission (FCC) Docket No. 96-128 as of February 25, 2009. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied with the aforementioned requirements as of February 25, 2009, is fairly stated in all material respects.

This report is intended solely for the information and use of the Company, the FCC, and applicable Payphone Service Providers and is not intended to be and should not be used by anyone other than these specified parties.

*Hart, Chandler & Associates, PLLC*

February 25, 2009

Hart, Chandler & Associates, PLLC  
8028 Cantrell Road, Suite 201  
Little Rock, AR 72227



February 25, 2009

To: Hart, Chandler & Associates, PLLC

In accordance with the requirements found in Section 64.1320(d) of the Commission's Rules, Windstream Concord Telephone, Inc. (the Company) makes the following assertions regarding its compliance with the Payphone Service Provider (PSP) compensation procedures:

1. The Company's procedures accurately track calls to completion.
2. The Company has a person or persons responsible for tracking, compensating, and resolving disputes concerning payphone completed calls.
  - a. Michael Farzley, 4001 Rodney Parham Rd., Little Rock, AR 72212, (501) 748-5352, [Michael.a.farzley@windstream.com](mailto:Michael.a.farzley@windstream.com)
  - b. The Company does not use a Clearinghouse to process payphone compensation for this market.
3. The Company has effective data monitoring procedures
  - a. The Company maintains a data warehouse containing detailed call records, which can be utilized for payphone compensation. Data is retained for 13 months, after which it is stored via tape that can be accessed as needed.
  - b. Reports are generated quarterly and reviewed for accuracy.
4. The Company adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its payphone call tracking ability.
5. The Company has created a compensable payphone call field by matching call detail records against payphone numbers provided by PSPs.
6. The Company has procedures to incorporate call data into required reports. Tracked items include, but are not limited to:
  - a. Payphone number
  - b. Toll-free or access code number
  - c. Carrier Code (CIC) of completing carrier
  - d. Usage period of call
  - e. Payphone identifier
7. The Company has implemented procedures and controls needed to resolve payphone compensation disputes.

8. The independent third party auditor can test all critical controls and procedures to verify that errors are insubstantial.
9. The Company has in place adequate and effective business rules for implementing and paying payphone compensation including rules to:
  - a. Identify calls originated from payphones by using reports provided by PSPs and clearing houses that include payphone numbers that could generate compensable calls.
  - b. Identify compensable payphone calls. Call records with an answered call supervision are selected that contain an originating payphone number and that terminate to toll-free or access code numbers. These records are then matched against the PSP and clearinghouse files.
  - c. Identify incomplete or otherwise noncompensable calls:
    - i. Calls with an unanswered call supervision are incomplete calls and are therefore noncompensable.
    - ii. Dial around 101-xxxx calls are unable to be made from payphones and are therefore noncompensable.
  - d. Determine the identities of the PSP to which compensation is owed:
    - i. The Company reviews the notarized affidavits submitted attesting that a PSP is eligible for compensation and prepares its compensation accordingly.
    - ii. The following information is obtained from the PSPs in order to provide compensation:
      1. Payphone numbers owned by the PSP
      2. Current address and contact number for the PSP
      3. Email address to whom quarterly data should be sent

In summary, Windstream Concord Telephone, Inc. has in place the appropriate procedures and is in compliance with the FCC's Rules found in Section 64.1320.

Sincerely,



Mark Todd

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Director, Revenue Accounting